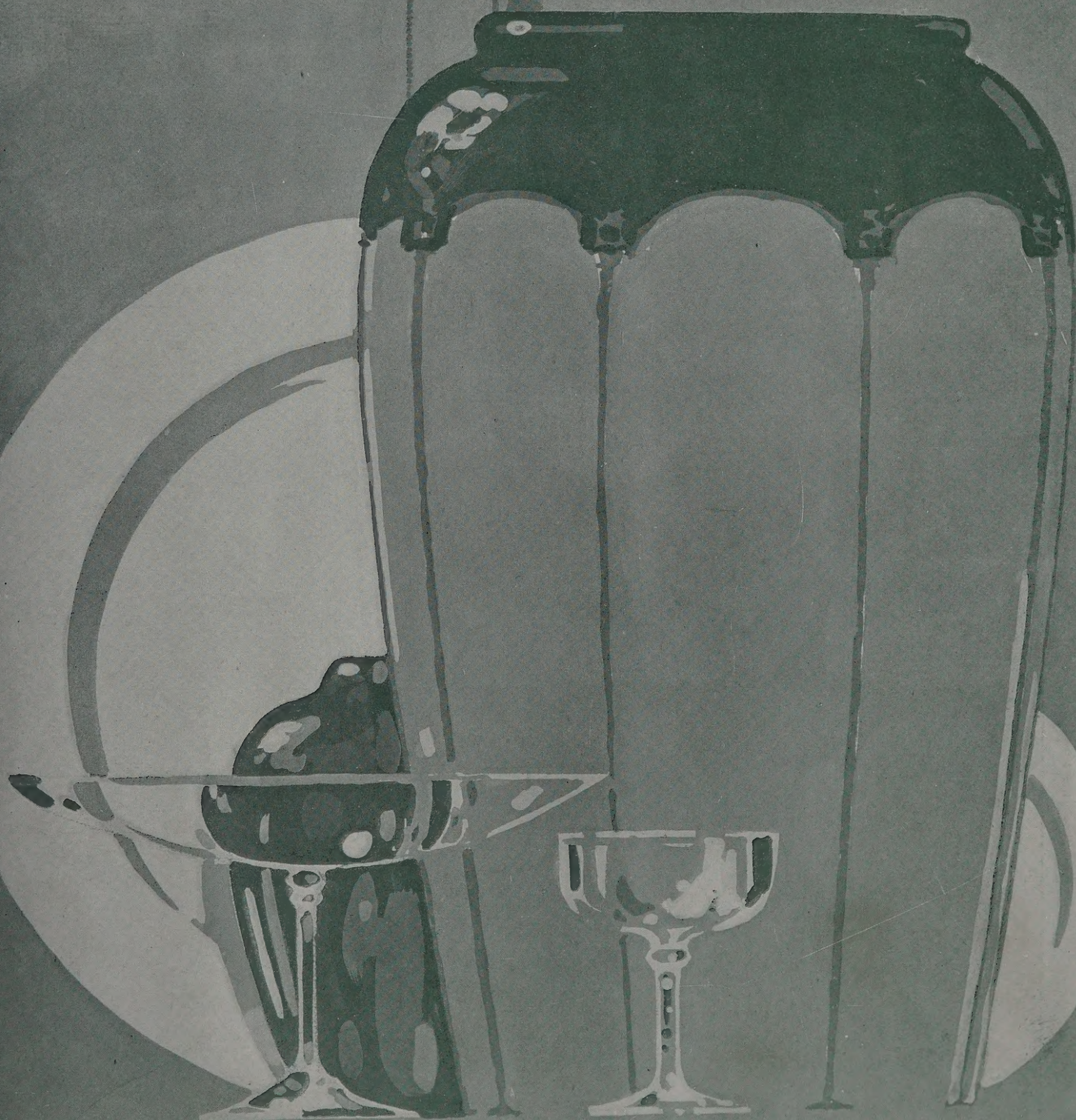


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POTTERY & GLASS



HUOTT PUBLISHING COMPANY
395 FOURTH AVENUE, NEW YORK

IT'S THE QUALITY THAT MAKES THE DIFFERENCE CENTRAL GLASS WORKS WHEELING, W. VA.

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HOTEL, CLUB AND CAFE GLASSWARE.



67-6 IN BLOWN COMFORT, OPTIC, ETC.

Our Specialty: DEEP PLATE ETCHED MONOGRAM AND CREST WORK. IF YOU WANT REAL QUALITY GLASSWARE AT RIGHT PRICES AND PROMPT DELIVERIES, TRY US AND BE CONVINCED YOURSELVES.

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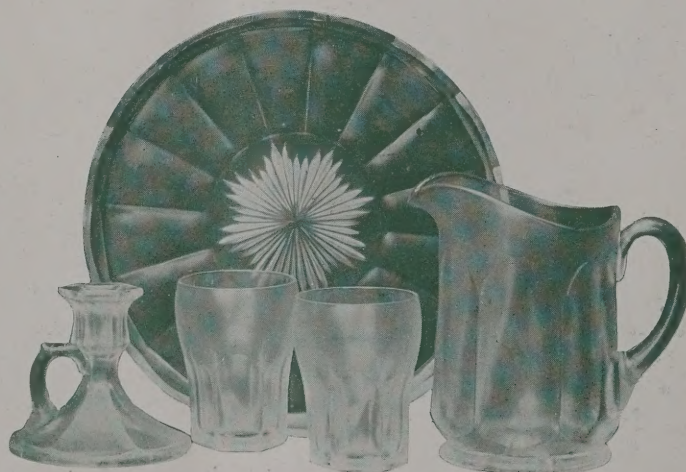
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No illustration
can do justice
to this line.

It must be seen.

A complete
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new goods.



Is always on
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It is there
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MANUFACTURERS OF FINE TABLE GLASSWARE

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is stamped

Haviland on white china
France

Haviland & Co. on decorated china
Limoges

We respectfully remind dealers that the china stamped "Haviland" or "Haviland & Co." is the only china known since 1840 as Haviland China and that any other ware with the name Haviland in its stamp cannot be lawfully sold as Haviland China, or without the mention of the name in full with which it is stamped.

Any infringement upon our exclusive right to the denomination of "Haviland China" for our ware would oblige us to sue the offender for damages.

Haviland & Co.
11 East 36th St., New York



We will continue to
ship goods

Factory working and will
continue to work

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COMPANY

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Dealing Exclusively in the
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IMPORTATION DEPARTMENT — New
samples are now ready ; also all the pat-
terns and shapes formerly offered by Por-
celaines G. D. A. at this address.

STOCK DEPARTMENT — Full assortment
white staples, open stock patterns, fancy
table dishes and white fancy pieces for
amateur decorators—all in sufficient quan-
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without delay.

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the best hotels of the U. S. and Europe.



Another big improvement achieved in Guernsey-Ware

In Guernsey-Ware we have realized a **new** triumph—a **leadless glaze** that eliminates absolutely all possibility of criticism.

We are among the first American potters with this improve-
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What does this mean to **you**? It means that Guernsey-Ware
will "make good" with your customers—they will like it, praise it,
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The proof? A dealer demand so enormous that we have just
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Write for full details of our proposition and sample of
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Full Line of
Samples:

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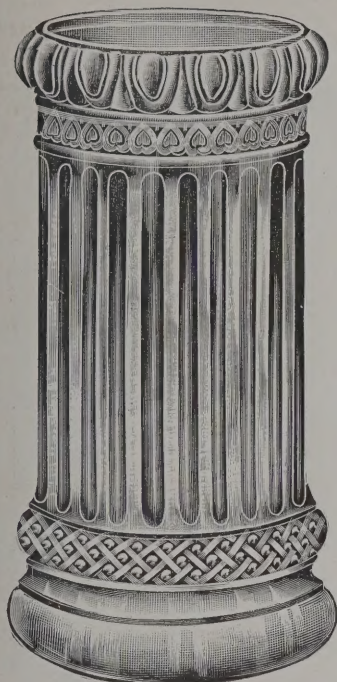
Earthenware

Brown — White Lined — Enameled

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THE GUERNSEY EARTHENWARE CO.
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ACKNOWLEDGED LEADERS



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Not in high priced, pretty "shelf warmers," but in good Staples and Art.

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Get our Car Load Proposition on

JARDINIERES
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PITCHERS
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TOILET WARE
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FLOWER POTS

We can save you money

The Brush-McCoy Pottery Co.

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Complete Lines shown in New York by
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Different than others.

Inspection of our New York
Display Courteously Invited.
Illustrations if desired.

**Weidlich Bros.
Mfg. Co.**

200 Fifth Avenue, New York
Factory, Bridgeport, Conn.



No. 465

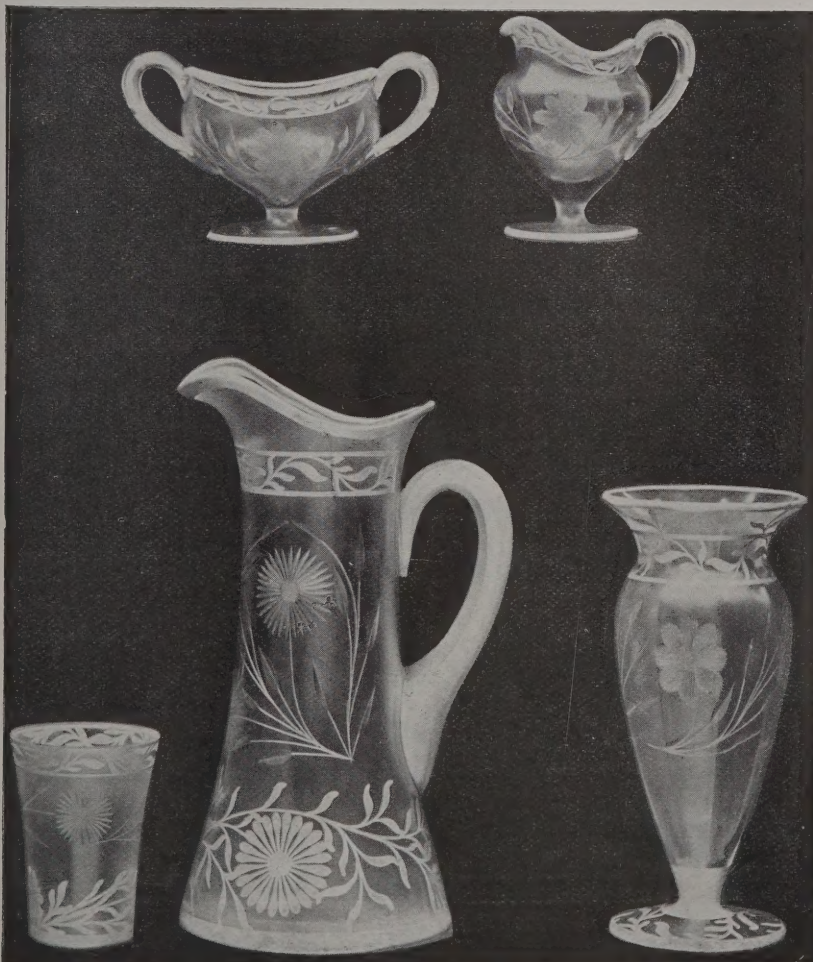
"Moss Aztec" (That different line)

This is one of the many original and popular designs created in our studio and finished in a rich red brown color of the historic Aztec, with a green deposit as of nature's touch through countless decades of exposure.

Ask for catalogue of "Moss Aztec Ware."

THE PETERS & REED POTTERY CO
SOUTH ZANESVILLE, OHIO

COMPLETE LINE SHOWN IN NEW YORK CITY
WILLIAM M. WARRIN, 23 WEST 23RD STREET



Don't Worry

about your import order

Forget It!!

Our new line of combination silver deposit and light floral cut glass at popular prices will bring you more business than any goods you can buy abroad or in America.

Write us **now** for our special assortment sheet. We can make prompt shipment from stock.

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Manufacturers of high grade Silver deposit ware, trays and mirror plateaux.

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A. R. JUSTICE & CO.

612 Chestnut St., Philadelphia, Pa.



A GROUP OF ATTRACTIVE DESIGNS AND SHAPES IN SILVER DEPOSITWARE.

Manufactured by the National Silver Deposit Ware Co., Inc.

POTTERY & GLASS

VOLUME XIII. No. 4.

NEW YORK, OCTOBER, 1914.

TERMS: \$2.00 per year in advance
25 cents per copy.

What Are You Doing to Increase Business?

WHAT ARE YOU DOING TO GET CUSTOMERS? AND, AFTER YOU HAVE MADE THEM ONE SALE, WHAT ARE YOU DOING TO KEEP THEM

KNOWLEDGE set the pace. The man or concern who depends on what someone else thinks, believes, imagines, or guesses never leads; he merely trails along behind—and slowly at that. But the man who knows makes others follow. He leads the vanguard of progress.

What are you doing in your town to get customers? And after you have made them one sale what are you doing to keep them?

Perhaps, in a self-satisfied way, you will answer that you are doing everything. You will mention the brilliant advertising schemes, successful special sales, excellent reception and treatment in the store, and a number of other such schemes, all plausible and meritorious, which have won for you an enviable reputation and prestige.

But have these little activities increased the volume of your business by any perceptible percentage?

Your head clerk, your buyer, your manager want and expect an annual increase in their salary, because they feel that the experience of three hundred and sixty-five days in the natural conduct of business makes them just that much more valuable to you; and they are right. And if they have increased in efficiency, is it not logical to conclude that your business, a material thing though it be, has also increased in its productive power and capacity for monetary returns.

What, then, are you doing to increase the potential efficiency of your business? And by potential efficiency we mean its actual ability to produce at any given time more dollars and cents than it produced a year, or less, prior.

A certain progressive retailer in New England built up a very paying business in pottery, china, glass, and like objects. He controlled a vast territory of trade, and was "the dealer" of his section. How did he do it? This was his method:

He never bought a thing for stock that he could not feature. A plate to him was more than a plate; its shape or its design had to be such that a "story" could be woven around it to give it a sentimental, as well as an intrinsic, value. The Indian tree pattern was not a blue flower, designed by chance by an obscure artist, and made popular through the ages by the caprices of a fickle public. There was history behind its making—strange tales of Marco Polo and his two cousins, the Dominican Friars, wonderful visits to the court of Kublai Kahn in Chinese Tartary, beautiful romances of royal ladies who embroidered this identical pattern in the Jacobean days in England—every word true and historically correct; and he told the tale in a simple, dignified, interesting way.

And did the goods sell? Most certainly.

Why?

For the same reason that old antiques bring such high prices. For the same reason that you occasionally examine your half dollars to find one with the date 1892, on which there is a considerable premium. Because when all is said and done there are people in this old workaday world of ours who are sentimentally affected by the ownership of antique originals, or the reproductions of the old designs that flourished countless ages ago.

Very simple, this plan, you say. Yes, that is its great beauty. Remember, the incandescent electric bulb, simple as anything today, remained in obscurity for 1879 years, until an Edison, not disdaining the simple, uncovered it to mankind.

This same New England dealer rejected all patterns unless they were made exclusive to him in his territory. When he sold a set of china, therefore, he was sure the owners would return to him when the replacing of broken items was a necessity.

He told the stories of his goods in his advertising

(Continued on page 24)

The Selling Price Spectre

"What shall I sell this article for?" That is the question constantly confronting you and we go a long way towards answering it in this article. There will also be a great deal about competition and store profits, together with a scheme for determining the prices that will do away with uncertain juggling.

Figuring Costs and Profits

How shall it be done, and how do I know what way is correct?

This is from an article published in the American Paint and Oil Dealer, and it is so apropos to the purposes we have in mind that we print it with permission. It is by Frank Goodwin.

So much confusion exists, generally, regarding the correct method to figure costs, profits and expenses that we have decided to publish several articles on the subject that will clarify all theories now in practice. This first article deals with the theory that profits should **not** be figured on the selling price, and the reasons for this belief are clearly expounded. Next month we will answer the other side of the argument. If you have any ideas or suggestions to offer on the subject of costs and profits, don't hesitate to write us; perhaps we can profit from your point of view; or, if you do not understand any of the matters we touch upon, maybe we can point out a solution to your difficulties.—Editor.

RECENTLY I took occasion to criticise mildly an article on Cost Accounting, by W. E. Leever, and circulated by the Burroughs Adding Machine Co., and I tried to point out the damage which was being done to the retail trade through its circulation. In my criticism I did not take pains to show that there was anything wrong in the accounting methods used, for I was chiefly anxious to show that the article had a tendency to encourage retailers in the belief that it costs them, on the average, 22 per cent. of sales to do business, and that 10 per cent. additional was necessary for "a safe and sane" net profit.

Since this article was written a second circular has been published by the Burroughs people, ostensibly written by that well-known genial, whole-hearted master of advertising—Mr. E. St. Elmo Lewis, of that concern (since resigned). This latest circular also makes the bold statement, as did the first one, that the only true, accurate way to figure profits is on the selling price.

In my first article I did not plainly state that I differed from Mr. Leever in this contention, for which omission I am now criticised by a number of readers who are similarly concerned over this error in his arguments and methods and the circulation and acceptance they are receiving by thoughtless but well-intentioned people who assume that anything labeled "Cost Accounting" is good and worthy of circulation and approval. I was certain that others would challenge Mr. Leever's statements—and they have. Besides, I have so often exposed this familiar fallacy

that I hesitated to re-hash the matter. But as it seems the Burroughs people have found it necessary to defend themselves and their contention by printing a second circular, and one which may easily do even more harm to the retail trade than the first, I will now and again stake my reputation as a cost expert by making the flat statement that Mr. Leever's "The Right Way to Figure Profits," IS THE WRONG WAY, and a very BAD way.

Let us see:

THE LEEVER-LEWIS PROBLEM.

Mr. Leever, Mr. Lewis et al., present the following problem:

"Wholesale cost of an article is.....\$1.00
"Cost of doing business is.....22 per cent.
"Retailer's Net Profit is.....10 per cent.
"What is the retail selling price?.....
"Remember you are basing your percentages on selling price."

The circular then takes up two pages of closely typewritten matter to show that the retail selling price would be \$1.47.

So it would—if figured as Mr. Leever demands in his italics above, "basing your percentages on the selling price."

But that does not prove that profits and cost of selling should be based on the selling price. It only proves that a dealer will go wrong if he figures his Cost of Doing Business, and his Net Profits, on his gross sales, and then bases his retail prices on his Delivered Cost.

Besides, it gives the retail trade a false impression as to the cost of doing business, and the profit percentage which should be made; and if followed blindly, it would lead to the making of retail prices which in many cases would be prohibitive, and would give the catalog houses new and plausible evidence in their declarations (in congressional hearings and their advertising matter) that the people are being robbed by the retailers.

I wish to say to Messrs. Leever and Lewis, and also to Mr. Fernley, who is really the author of the booklet printed by the Burroughs concern, and called "The Right Way to Figure Profits," that their way is the wrong way.

GETTING DOWN TO FIRST PRINCIPLES.

Napoleon said: "Get your principles right, then 'tis a mere matter of detail."

(Continued on page 12)



A bright and cheerful-looking corner in the new china and glass department of R. H. Williams & Sons, Ltd., department store, Regina, Sask.

Western Canada Has Fine Department Stores

IT has been said by china and glass travelers, that the young Canadian cities are miles ahead of the older cities when it comes to modern retail establishments. This is probably so. They have had the advantage of studying the defects in the organization of the older stores and their comparatively new stores show they have taken advantage of their opportunity.

Stores have sprung up in towns and cities that compare favorably with those in the larger cities of the United States and Canada, both in size and volume of business transacted. Nearly everyone of the younger cities is located in the midst of a prosperous mining or agricultural district. The retailers are offering the outlying towns and rural districts the same shopping service the city itself gets. As a result a great volume of business is done.

China and glass departments are found in nearly all the stores and for general merchandizing methods and prices, they compare favorably with those of our own large cities. One that has attracted no little attention in the trade is the recently established department in the handsome five-story home of R. H. Williams & Sons, Ltd., Regina, Sask., trading as "The Glasgow House."

This department is conceded one of the finest, in point of general display and completeness of stock, in Western Canada. It stands as a great credit to the enterprise of the firm, who established the department in the face of much "hard time" talk.

The china and glass section is a large and cheerful department, located in the basement of the store. T. G. Morton is in charge, and in telling of his work recently, stated: "The feeling we try to inspire upon

those entering our department is one of "at home." Here contrary to the other appointments in the store, the fixtures are white, beautifully finished in a glossy enamel. The department is light and airy and specially well equipped with a modern electric lighting system. The white background, bright china and glass, and the lights form a combination of brilliancy and grandeur that is particularly inviting."

Regarding the lines of merchandise carried Mr. Morton said: "Nothing in honest goods is despised. The cheap grades of earthenware, china and glass are all bought. We show them on long tables and offer them for sale at popular prices. The better grades of ware are shown on tables about six feet square. The merchandise of this branch of the department embraces the best the Staffordshire and Continental Europe potteries produce. United States goods are also sold in large variety.

"Our department," continued Mr. Morton, "aims to secure the custom of all branches of the spending community, whether they be rich or poor. The department stores in these young Western cities must not only aim for the city trade but they must go after and serve the outlying towns and agriculture districts just as faithfully. This can only be done by carrying a well sorted and well balanced stock suitable for all needs. In catering to the high class trade alone, one is catering rather to the exception than the rule. A business of that kind can only be carried on under exceptional conditions."

The "Glasgow House" is a large and commodious building with all its departments planned upon a most generous basis and has every modern convenience.

Proper Lamps and Lighting

This is the second of a series of articles on light and in it are taken up some of its esthetic qualities, a comparison of the brilliancy of certain illuminants, with a discussion of their danger limits figured in terms of the eye, and a brief consideration of the eye itself. The subject will be continued next month.

A Little Light on a Dark Subject

No sane person who has ever tried the experiment can deny that a room lighted with amber light is lighted right as to color, from the esthetic viewpoint, whether there is sufficient light, is a simple utilitarian condition which it is easy to determine. Unfortunately the eye has been accustomed, and hereditarily trained, to lights at night of a certain brilliancy and

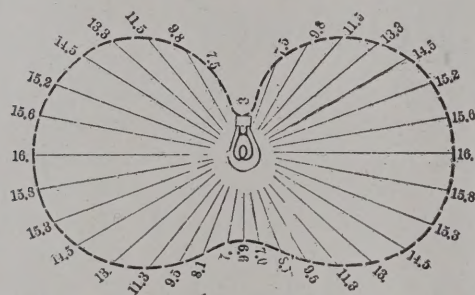


Figure 7—Candle-power, showing distribution of light about a bare 16-c.p. incandescent lamp with oval anchored filament.

here is a point which is somewhat peculiar and difficult. It is very difficult to measure the comparative brilliancy of lights with the eye, and for purposes of accurate comparison their brightness is expressed in candle power per square inch and this must not be confused with the light emitted from the side of the lamp, which is termed the horizontal candle power or

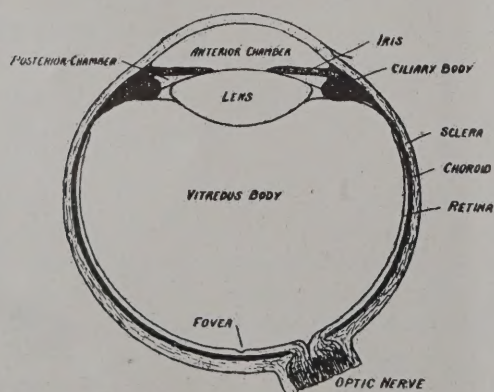


Figure 8—Explaining the mechanism of the human eye.

rated candle power of the lamp. In other words, we speak of a 16-candle power lamp (Fig 7), meaning that the lamp in question gives 16 c. p. horizontally (sidewise), but the brightness or "intrinsic brilliancy" of the lamp (expressed in candle power per square inch) would be 625 c. p. (for a lamp of the metallized carbon filament type). This distinction is mentioned so that we can form some idea of the danger limit, in brilliancy (expressed in c. p. per square inch) for the eye, and in order to illustrate graphically this point, the "brightness" of the Candle, Gas Flame and Oil lamps are given in the following table:

Gas Flame	3 to 8 c.p. per sq. in.
Candle	3 to 4 c.p. per sq. in.
Oil Lamp	3 to 8 c.p. per sq. in.

Consider the length of time, or period of centuries, throughout which the human eye was exposed to

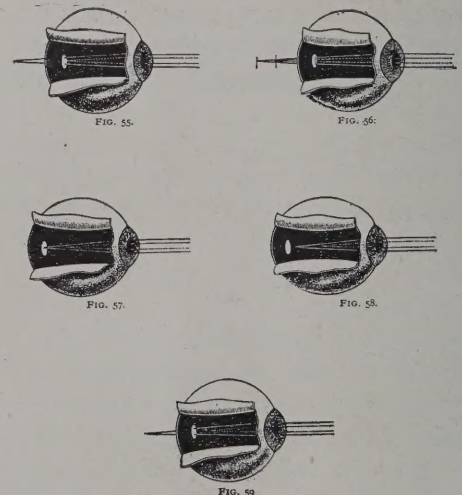


Figure 9—Showing how misshapen eyeballs cause astigmatism through improper convergence of light rays.

Small figure 57 shows the normal convergence.

lights, at night, of this brightness and remember that the color of these lights was, and is, yellow. Then regard the following table, which represents later illuminant improvements:

Welsbach Gas Mantle.....	20 to 50 c.p. per sq. in.
Edison Carbon Lamp.....	375 to 400 c.p. per sq. in.
"Mazda" (Tungsten).....	1000 to 1500 c.p. per sq. in.

POTTERY AND GLASS

Medical men agree that the eye should not be exposed to greater variations in source brightness than 4 to 5 c. p. per sq. i., and have testified that this great increase in brilliancy of artificial lights, coming suddenly after a long exposure to sources of low brilliancy, "has done all the harm to the eye that is possible."

Yet in the face of these warnings, we now have the latest word from the manufacturers of Mazda lamps in the form of a tungsten lamp filled with nitrogen, the inner wire, or filament, being concentrated in a spot, producing a glaring light of such intense brilliancy that the eye is literally blinded. No statements have been made regarding the "intrinsic

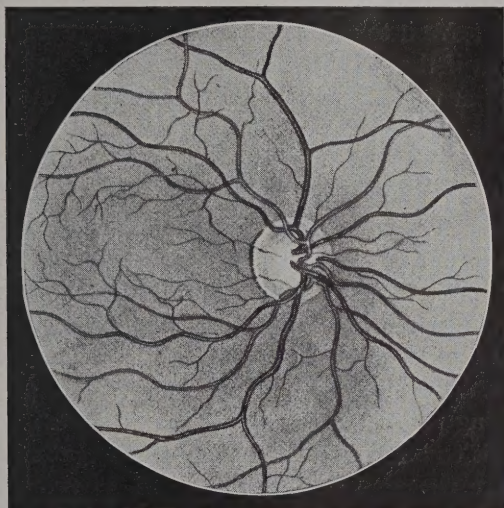


Figure 10—The retina, or sensitive portion of the eye, supplied with minute rods and cones which transmit the sensation of vision to the brain cells through the optic nerve, terminating in the blind spot as indicated.

brightness" of this light, but it can not be less than 5,000 candle power per square inch, yet the safe limit for the eye is 5 candle power per square inch! An increase one thousand times greater than the eye was ever intended to withstand! When these lamps were

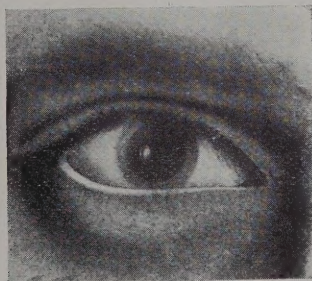


Figure 11—Appearance of pupil in the dark.

first demonstrated the trade journals devoted to manufacturing interests predicted that "now the public would be obliged to take proper precautions against lights of such dangerous brilliancy," and yet we note several installations, made doubtless by illuminating

engineers or lamp salesmen, where these dazzling, binding illuminants have been placed unprotected in

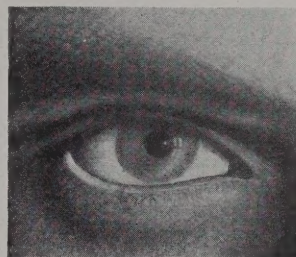


Figure 12—Same eye after a 15-second exposure to a Mazda lamp.

display windows, the idea being to attract the public's attention! Let us hope that we have reached the stage when it will be possible to obtain legislative action protecting the eyes of the suffering public against this criminal misuse and sale of artificial light.

I have been asked to write something about the eye and how it is affected by artificial light. We have mentioned the subject of color, but another dangerous quality possessed by these glaring white lights is that

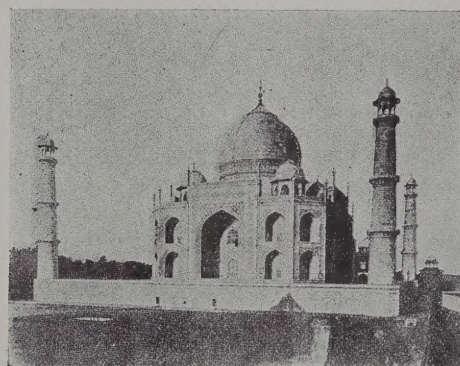


Figure 13—The representation of a building as it appears to a person gifted with a spherical eyeball and normal or emmetropic vision.

they decompose the visual purple of the retina (Fig. 10) more quickly than it can be restored by nature, causing intense nervousness, and irritability. Many a man returning home at night to his family, worn out,

(Continued on page 28)

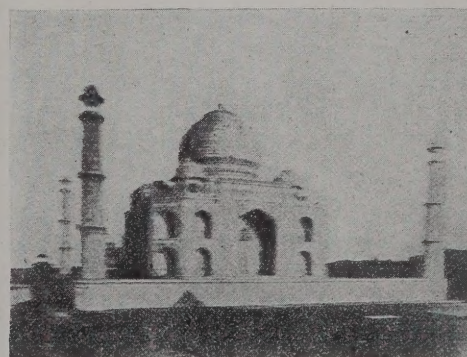


Figure 14—Appearance of a building to eyes astigmatic in vertical meridian.

The Selling Price Spectre

(Continued from page 8)

Let us get down to basic principles.

Retail selling price is made up of three units, or factors—the wholesale, or delivered, cost; the cost of doing business; and the new profit.

In the Leever-Lewis problem, already given, that retail price of \$1.47 is thus approximately made up of these three factors:

Wholesale Cost	\$1.00
Cost of Doing Business.....	.32
Net Profit	.15

Retail Selling Price.....\$1.47

This now presents a new problem, one that requires the use of long fractions to correctly solve down into its component parts. But laying aside the minute fractions, and making the figures a little more exact, but even figures so that everyone can understand the matter at a glance, let us expand it by multiplying every basic figure by ten, thus:

Wholesale Cost	\$10.00
Cost of Doing Business.....	3.23
Net Profit	1.47

Retail Selling Price.....\$14.70

FIGURING PROFITS UPON PROFITS.

With the Leever-Lewis problem and its so-called solution thus expanded tenfold, the actual net profit (to be demanded by their fallacious method that is being touted so actively) is composed of (1) ten per cent profit upon the Wholesale Cost; (2) ten per cent profit upon the Cost of Doing Business; and (3) ten per cent profit upon ITSELF, upon the so-called "Net Profit!"

Do the retailers of America, and their trade journals and all those others—the various concerns and individuals that assume to represent the dealers' interests—do they, can they participate in, or permit without earnest protest, the current quick and careless acceptance of a Cost and Profit accounting system so fallacious, and so dangerous in the provocation it offers the consumer?

Will the consumer stand for a retailer's profit not only upon the actual delivered cost of the goods, but a profit also upon his selling expense, and a third profit upon those two profits? Will fair-minded, far-seeing dealers demand such threefold profits, or put themselves and their fellows in the awkward predicament of defending such profits, or such a system of cost accounting?

"COMPOUND PROFIT"

The Leever-Lewis method injects into the problem, or its result, two additional elements, the *fourth* and *fifth* factors, the second and third profits, the third one of which, for want of a better term, I will call "Compound Profit"—it will smell as sweet to the catalog houses under that name as any other. Here is how

it works out, or rather how it works itself into this little problem:

THREE PROFITS ON ONE SALE.

Profit on	\$10.00	Wholesale cost	\$1.00
Profit on	3.23	Cost of doing business..	.32
Compound profit on...	1.47	Net profit	.15

Three profits on....\$14.70 Sale

The reader will readily see, by the above, that in building up retail prices based upon percentages founded on the retail selling price, he is not only making a legitimate net profit of 10 per cent on his wholesale purchase, but he is also making 10 per cent net on his cost of doing business, and further, he makes a third, a "compound" 10 per cent net profit on the sum of his other two net profits.

I will leave it to any fair-minded, unprejudiced business man if that is not "working both ends against the middle" at the expense of the purchaser, and at grave danger to the reputable retailing community.

SOME OTHER ERRORS.

In figuring costs and profits, the Leever-Lewis circular also makes the unfortunate mistake of saying that "a profit must be provided for two items of capital. On the capital invested in merchandise and on the capital necessary for operating expenses and other expenses not properly chargeable to merchandise account. This is only possible by figuring a profit on the selling price."

In this connection the Burroughs aggregation of experts are wrong, I believe. Rule 18, as promulgated by the Cost Educational Association, and printed herewith, says to include in Selling Expense—"Interest on total investment. Figure interest on your total assets at the beginning of your business year. * * *

This is variously computed by different merchants at from 6 to 8 per cent, according to what they would have to pay if they were borrowers of their capital, or, if not in business, what they could loan the money to others for.

I say it is unfair to figure interest upon the investment into the expense account, or cost of doing business, and then to charge profit on the investment as well. Suppose, for the sake of argument, that a retail dealer had \$10,000 invested, and did a business of \$40,000 a year, turning his capital four times, which is rather smaller than some retailers do. He charges up to expense \$600 interest on his investment, and makes his cost of doing business return it; as he naturally must. His net profits would be \$4,000, if thus wrongly figured at 10 per cent upon the sales, or a 40 per cent dividend upon his investment, in addition to the 6 per cent interest thereon. In other words, after paying all expenses, including his own salary, as provided for in Item Five, of the "Eighteen Expense Charges" published herewith, the dealer with \$10,000 invested, would get an annual dividend of \$4,600 upon his \$10,000 in-

(Continued on page 23)

Putting in a Cost System

AN INSTRUCTIVE ARTICLE ON THE GENERAL ADVANTAGES OF A COST SYSTEM, THE SECOND OF A SERIES OF ARTICLES ON BUSINESS EFFICIENCY BY A. M. BURROUGHS

(Continued from September)

AS a manager you must not forget the man-stuff on which the cost system depends. This task is theirs. Fix in your own mind clearly what you want a system for, what you want it to do, and why you want it.

The general advantages of any cost system are:

First—To reduce the costs.

Second—To increase production.

Third—To introduce machines to do work hitherto done by hand.

Fourth—To equalize the output in each department.

Fifth—To serve as a guide to selling.

Sixth—To serve as a guide to pricing.

Seventh—To serve as a basis to judge the product and efficiency and diligence of the workmen.

Eighth—To place the employer in a position to get a safe basis, independent of the judgment of the foremen of the different departments, on which to reward the efficient and to develop the promising but inefficient.

Ninth—To act as a moral stimulus to every workman and to insure fair distribution of reward to all.

Not one of these things can be handled with accuracy and safety unless you have a cost system.

The important thing to remember is that a cost system will not tell you what your costs should be. It will simply tell you what your costs are. To determine if your management is efficient you must have standards of efficiency by which to judge the results of management. You must analyze all conditions in order to know whether you are producing goods at the lowest cost consistent with the quality you wish to maintain.

Starting a cost system is important—where to start, how and when—for these take the time of men from a business that must be kept going while it is being doctored.

The expert has found his opening here.

The expert always pays his way. Some people consider that the doctor, the lawyer, the dentist are all unnecessary, but they are economizers of life, liberty and happiness. They get more for us than we could get for ourselves.

It is the same way with cost keeping. There are men who have made a special study of cost keeping. The cost keeper is generally an outsider who has made a study of costs as applied to manufacturing, wholesaling or retailing. There are experts who specialize on certain kinds of costs, such as foundry costs, costs in specialty manufacturing, and costs in department stores, and so on through a score of lines.

The cost keeper is generally more than a bookkeeper, though some bookkeepers have made excellent cost keepers. He must have an ability for analyzing processes, a grasp of manufacturing detail, and a knowledge of accounting, and then the final test of his ability as a systematizer comes in an ability to mould these things into a simple, reliable, workable system.

In its workability will be shown the value of knowing human nature. Each record required of a workman must appear to lead somewhere, say something, be complete. To ask a man to set down some apparently needless figures for an unknown purpose is to make him indifferent and inaccurate, and that is to fail to get the facts in so many cases as to seriously interfere with the accuracy of the final results.

Business is enough of a gamble, even after a cost system has been installed, without encouraging anyone to guess at any part of the data it obtains and on which its conclusions are to be based.

There are three kinds of costs: First, estimated costs; second, absolute costs; third, efficiency costs.

The process of estimating costs leads at best to self-deception. It argues a decision to install a cost system that shall give you a knowledge of what the items of your product actually cost you to produce, and then side stepping in favor of introducing guesswork as a more pleasant and less apparent expense.

It is a compromise that inevitably hurts more than it helps. It is not a system in any of its crude and imperfect parts. It is just a process of recording human guesswork, and has no more right to be called a system than a process of keeping books by which you guess at the amount of the items you enter to your debit, and speculate as to how much your customers should pay you.

The system by which absolute costs are obtained is an honest attempt to get at the real amount of labor, the real amount of material, the real proportion of burden put into any piece of work. The ideal set before any cost keeper dealing with absolute cost is: "Get the absolute facts and figures about the various activities of the business." Approximations, guesswork, estimates, and speculations of any kind are barred; and in their place is an ever-present single-minded desire to be absolutely accurate.

Knowing accurately what your costs are, you are in position to compare them with the standards which your experts have already determined—to gain which is the office of efficiency costs.

It must be realized that the value of the right system lies in the difference between average and maximum efficiency, between what is done by men who are

left largely to their own devices or the uncertain moods and ebbing and flowing energies of foremen, and men who feel the constant spur of working up to definite standards fixed by scientific analysis.

The business man who thinks up to such a standard, realizes that nothing happens in this world, that success or failure does not come as a result of good or evil fortune. Back of them is a cause. Back of all success, there is a good and sufficient reason.

The executive with a vision realizes that he must get at these causes and understand them. As he hunts for them amid the activities of his business, he is hospitable to the claims of all theories, of new machines, of time-saving devices in office or factory. Nothing is poor in his eyes until it has been found wanting after a trial. No theory is bad just because it is a theory. He knows that theory is the egg, practice is the chicken.

But in this hunt for details that shall show him where and whence to find the things that make or mar profits, the manager finds that this hunting process consumes a vast amount of time that is needed for more important work. He must deputize—hence the costkeeper and the expert analyzer of materials, personnel and equipment.

Details will not come of themselves to the executive; the executive must go after the details, and he does this by means of a system through which are recorded all the time and materials and money used, and then a systematic distribution of these figures to certain divisions of processes or expenses, which he knows to be the source of the greatest possible loss to him.

He knows that profits will take care of themselves when he has taken care of the losses. That is the executive's part.

Many cost experts have found that a graphic charting of the processes of the business helps to a proper analysis and aids in placing the costs in a proper light before those who will operate the system.

First, chart all the various departments of the business; under each department write exactly what the department does. Arrange each of these departments in the sequence of the work as it is done, or as the product comes through.

Then take each operation in each department, analyze it carefully, make a time study of the work, and write a schedule of standard instructions for handling it.

Arrange your cost system so the records will follow the sequence of operations.

Any factory or store not properly departmentized may have a working chart arranged without in any way interfering with the actual conduct of the work until the system has been fixed. The simplest principle of departmentizing is; a department should han-

dle the same class of operations in a factory, or the same general lines of goods in a store.

Metal work should not be mixed up with woodwork in a factory, nor shoes with white goods in a store.

In the administration department, the sales making and the accounting branches should be divided, the general executive department should be individualized.

For instance, take a machine shop:

This is divided into foundry, tool, paint, lathe, pattern, polishing, planer work, and assembling departments. Each of these departments has its own expense covering direct labor, direct material, general indirect expense. The last is divided into departmental general indirect expense and then into an account which carries a percentage of the entire indirect expense.

Any factory cost system should do several things, some of course, under certain circumstances, being much more important than others. Among the important things it should do are:

First—Ascertain the cost of each unit of each line of the factory product.

Second—Record the amount of time spent on each operation or each order.

Third—Show location in plant and the condition of work on each unfinished unit.

Fourth—Show the amount of productive and non-productive labor, and for what the non-productive labor is used.

Fifth—Show the amount of productive and non-productive labor and materials, and give stage of development by departments.

Sixth—Show total output, average monthly output, busy time and idle time, on each unit of output, for day, week or month.

Seventh—Show cost by the hour of operating each class of machines and by departments.

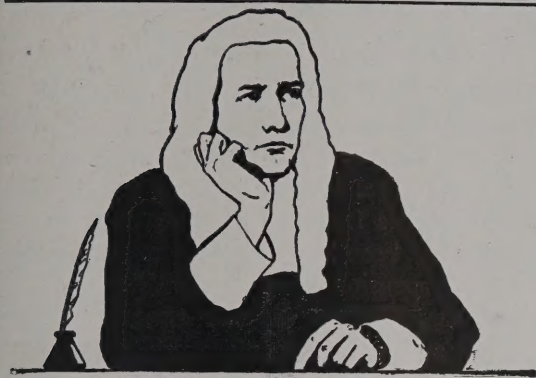
Eighth—Show relative overhead and direct labor cost by the hour, or by the unit, in each department.

Ninth—Show whether each operation is increasing or decreasing in cost and, in its final analysis, whether you are making goods at a profit or a loss.

It should be understood from the start that cost keeping is not a fad. Be convinced that it is a prime necessity to financial success. Business—almost any kind of a business—is but a guess without it.

From the time material is bought until it is fashioned by the workmen into the finished product, the manufacturer is at an expense that never ceases. To ascertain accurately the proportion of cost a job unit of production should be charged with, is the function of cost accounting.

The actual work done—the visible work—the grinding, cutting, punching, shaping, heating, polishing, etc., are too commonly figured as the only cost chargeable against the job. In fact, these items comprehend but a small per cent only of the true cost.



Practical Law for the Buyer and the Seller

A department devoted to a discussion of the various legal matters that are constantly confronting the man in business; opinions rendered are based upon actual decisions.

Written by Elton J. Buckley

Some Lessons from a Unique Case of False Pretense

I HAVE taken occasion to say from time to time that when you are attempting to collect a debt or a claim of any sort from an apparently irresponsible debtor, if you can find in the transaction in which the debt was incurred some element of false pretense, which will enable you to go after the debtor upon a criminal charge, your chance of securing a proper adjustment is much greater than if you merely have a right of civil action against him. Any man will flinch at the idea of crim-

inal prosecution, even men who are utterly indifferent to all threat of civil action.

An illustration of the truth of this is at hand in a recent case in which I indirectly took part. Had the only remedy in that case been a civil one the person injured would never have recovered anything. After a careful examination of the case, it was decided that there was a chance of criminal prosecution, and in the end the victim collected over \$200—the full amount of his claim.

The trick that was worked in this case was unusual
(Continued on page 20)



One of the attractive dinnerware sections in Emery, Bird, Thayer Dry Goods Co.'s store, Kansas City.

POTTERY AND GLASS

WITH WHICH IS COMBINED

GLASS AND POTTERY WORLD

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TOO BLIND TO SEE.

THE present warring of European countries and the attendant curtailment of foreign production means but one thing to commercial America—the dawn of a new prosperity. And yet there are those who are too blind to see it.

Germany dominated the commerce of the world to a wonderful degree; Germany produced synthetically or mined naturally and controlled exclusively many materials needed in the arts and sciences of every nation on the globe; Germany ferreted out and opened up markets for staple manufacturers in every geographical town and borough noted on the map; Germany irresistibly created a demand for her goods and wares in every section of the earth where such products could be used. And now that the wheels of German industry are stilled, who shall supply the wants of the neutral world?

John Wanamaker, with this very text in mind, gave out a most optimistic interview recently, in which he said:

"The scaffolding is now up for the new building. This includes the adjustment of the cotton situation and the eating up of the strain in financial circles. Added to that this country is taking care of its foreign obligations, in the way of bonds, although the rate of exchange is now higher than it is normally, and will probably be reduced. And so everything, I think, points toward easier times.

"I have been talking the situation over with a New York banker, a friend of mine, and he tells me that his bank is making small loans rather than big ones. This banker is of the opinion that the little fellows should be given help rather than the big ones. The latter can take care of themselves, but it is the manufacturer with a small plant, a few employees, that this bank is aiming to help tide over the present situation.

"Even though the war were to stop to-morrow, it would be at least two years before the manufacturers of Europe could turn out their normal output again, because of the disorganization of their plants, and the thousands of factory men, many of them expert workmen, who will be among the miss-

ing, when the plants reopen. And Europeans, as well as the markets they have been supplying, will have to look to some one else. There is the opportunity for America."

AMERICA ONLY CUSTOMER OF ENGLISH CLAY

THE fears of the American pottery manufacturers that the war was going to hold up further shipments of china clay from England, can be set at rest, the most recent advices from abroad state, that while the clay industry has been hard hit there is no indication of an entire suspension of the trade.

The English clay dealers at once turned to the American trade and arrangements were made for promptly resuming shipments. This will allow for the continuous employment of a large proportion of the men, and in due course of time money will again flow into the clay districts.

It seems probable that England and America will have to provide for a time the requirements of the world for paper, and some classes of pottery; therefore, it is premised by some merchants that the china clay trade will continue to be fairly brisk, and eventually return to its full state of prosperity. Certain qualities of clay which have been largely used by Russia and Germany will probably suffer a serious decline in value, and these clays may have to be sold at a moderated price.

There has been one visible gleam of brightness in connection with the clay trade, which has raised the hopes of those vitally concerned throughout this district. This is the activity of the American market. Whether it is because the American buyers, with their natural foresightedness, are stocking clays now that the Atlantic routes may be resumed in the event of a worse state of things happening in the clay area or not, there is at present an unusual demand.

SAVING CENTS AND LOSING DOLLARS

MANY a merchant hoodwinks himself in believing—

—That he does good business when he sells a poor article at a good price.

—That he profits when he "loads" a client with more goods than the client actually requires.

—That he gets his own services for nothing because he works for himself.

—That the other man is always satisfied because he doesn't "kick."

—That goods are priced right when they sell for a few cents more than the actual cost of manufacture.

Such a merchant's predicament may be compared to the plight of the country boy who was taking a civil service examination. Most of the questions he answered with slight difficulty, but this one puzzled him.

A man buys an article for \$12.25 and sells it for \$9.75; does he gain or lose?

After pondering over the problem for some little time he finally answered it this way:

"He gained on the cents, but lost on the dollars."

Technical Facts and Figures

AN INTERESTING DEPARTMENT OF TIMELY COMMENTS ON SUBJECTS OF PARTICULAR INTEREST TO THE POTTERY AND GLASS TRADE

THE CHEMISTRY OF GLASS

HOW many workers connected in any way with the manufacture of pottery or glass are there who have ever paused to consider what debt we owe to the discovery of the science of chemistry as the indispensable factor in the potter's craft, as well as that of the glass manufacturer? We mention pottery and glass as the twin arts because chemistry enters in a very decided manner into the domain of both, says a special contributor in *The Pottery Gazette*. In this article, however, we want to treat of chemistry in its relation to glass. It is an undisputed fact that glass manufacture is inseparable from chemical science.

The earliest records, so far as we have been able to trace, of the manufacture of glass was by the Egyptians, many years before the Christian era. Whether the discovery was the result of experiment, or accident, ancient history has not much to say. Moreover, it is very clear that the pioneers of glass, to a very limited extent, used only the basic constituents for their manufacture. They were without the knowledge of chemistry or chemical science, and this is seen by the fact that colored glass played a very small part indeed in their manufacture. We see in various museums specimens of their art, and these have been of flint glass only. The same applies to the Phoenicians, the Babylonians, and the Polynesians. Their glass, of necessity, was of a very primitive type, and was made of very rough and rude materials. It is not until we take a very long jump across the span of years and make acquaintance with the Venetians that we find glass of any real worth being manufactured. Here, to a very large extent indeed, do we find the manufacturers of Venice calling to their aid the services of chemistry. They tried to understand the uses of various chemical salts and oxides; they labored long and hard in their endeavor to manufacture glass of different colors. They discovered that their special tints were obtained by using certain oxides and per-oxides, and at last succeeded; and in their day, and even today, we have on view some of the finest specimens of the triple alliance, from a glass point of view, of the chemist, the glass manufacturer, and the glass blower.

In this connection (speaking chiefly of colored glass) the masters and men of Venice excel. And what can be said of the Bohemians and the French? Have not the manufacturers and men of both these countries done much, with chemical science at their disposal, to enrich the glass world? Read their industrial history, visit their museums, and there of a truth you will see the work of their hands. The science of chemistry has

conferred a lasting benefit to the glass industry. Without it, the field of operations of our manufacturers would have been very limited, as those of our predecessors were. What can be said, then, of chemical research, as it has and does influence the average glass manufacturer? It has been stated that, speaking generally, as regards excellence of finish, variety of articles, flint and colored (table work especially), English glass is best. The reason for this excellence is mainly due to the fact that in the majority of cases, in the preparation of the mixture, they use the very best chemicals they can get. Furthermore, some of their masters realize that there is a close connection between the chemical laboratory and the mixing room of the glass house; and this is evidenced by the difference in quality of goods of one manufacturer from that of another.

UNITED STATES HAS PLENTY OF KAOLIN.

GOVERNMENT experts after an exhaustive investigation of the kaolin, feldspar and quartz fields of the Southern Appalachian region, are of the opinion that the raw material from this region has no superior for color and that there can be no doubt of the United States being fully able to supply nearly all of the kaolin required for domestic consumption and that in quality the kaolin now available in the Appalachian region is excelled by none. The findings of the experts have been brought out in bulletin form by the Bureau of Mines, the writer of the bulletin, A. S. Watts, presenting the subject in an interesting manner, a section of which we reproduce herewith:

Kaolin, or white-burning residual clay, varies more or less in its physical and chemical properties, depending on the rock of which it was a disintegration product. When freed from the other residual material with which it is almost invariably mixed, its chemical composition approaches very closely that of the mineral kaolinite.

Kaolinite has the formula $\text{Al}_2\text{O}_3 \cdot 2\text{SiO}_2 \cdot 2\text{H}_2\text{O}$, which expressed in percentages, is as follows:

SiO_2	46.3
Al_2O_3	39.8
H_2O	13.9

Specific gravity, 2.6	100.0
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An ultimate chemical analysis, by which the percentage of each component of the kaolin is determined, is valuable as indication the impurities present and the proportions in which the various components are present, but without additional data in regard to the

physical properties and the mineral composition of the kaolin one can form little idea from such an analysis of the actual commercial value of the material. The following analyses show how similar may be the chemical composition of a kaolin, a fire clay, and a ball clay.

Analyses of North Carolina kaolin, fire clay, and ball clay. (Analyses of kaolin and fire clay by Ries. Analysis of ball clay by Edward Orton.)

Constituent.	North Carolina kaolin.	Fire clay.	Ball clay.
SiO ₂	45.40	45.29	48.94
Al ₂ O ₃	37.34	40.36	36.69
Fe ₂ O ₃	1.92	.51	.35
CaO	.44	.037	.47
MgO	.20	.015	.71
Alkalies	.52	.136	1.28
Water of combination.....	13.96	13.608	12.14
Total	99.78	99.956	100.58

The physical tests show the following results:

Physical tests of North Carolina kaolin, fire clay, and ball clay.

Material	North Carolina kaolin.	Fire clay.	Ball clay.
	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
Shrinkage.... Air	4	6	8
Fire	8.5	3	11
Total	12.5	9	19
Color	White.	Gray.	Cream.

It is generally understood that the content of iron oxide is a gage of the color of the burned clay, but here is a kaolin with 1.92 per cent oxide burning a pure white, although a fire clay with 0.551 per cent oxide of iron burns gray and a ball clay with 0.35 per cent oxide of iron burns cream.

The role of kaolin in all pottery mixtures is that of a plastic band in the forming of waves and its bonding action continues through the drying process. In firing, the kaolin, by its high refractory value and its resistance to the solvent action of the feldspar, enables the mass to retain its form, although the particles of kaolin may be enveloped in fluid feldspar so completely that the mass becomes translucent and appears homogeneous. Hence the testing of kaolins in porcelain mixtures must consist of tensile tests and translucency tests in addition to the determination of vitrification range, color and shrinkage.

For kaolin tests in pottery mixture, the same proportions of material are used as for feldspar tests in pottery mixtures, that is: Feldspar, 20 parts by weight. Quartz, 30 parts by weight. Kaolin, 50 parts by weight.

The feldspar and quartz are standard materials and the kaolin is the material being tested. The materials are all in the form of impalpable powders and are mixed together with just enough water to produce a plastic mass capable of being formed as desired. The mass must be thoroughly mixed to homogeneity, as otherwise the product is worthless.

For tensile tests the method of testing is the same as outlined for tensile tests of the kaolin alone. The tensile strength of the kaolin investigated is so low

that when it is reduced by the addition of nonplastic feldspar and quartz the briquets are too weak to support the clamps for testing.

Hence such a test is impossible unless some plastic clay is added to give strength to the mixture, and in that event a test would represent the bonding strength of the added clay, so that for the particular kaolins under investigation no tensile test in pottery mixtures is practical. This statement is not to be considered as applying to kaolins generally, as most kaolins possess measurable tensile strength, and this is an important factor in considering the amount of plastic clay that must be added in order to produce an industrially valuable mixture.

For translucency tests the process outlined for a similar test of feldspar is recommended. The test mixture described above is molded into wedges which are fired to the maturing temperature of the standard feldspar and tested by determination of the maximum thickness, expressed in centimeters at which can be detected a No. 20 wire on the face of the trial next the lamp with the lamp 3 inches distant from the trial. This test is very important, for American kaolins vary greatly in the property of producing translucent bodies with a given mixture of standard feldspar and quartz, and in the color they impart to such bodies. Some kaolins produce pottery bodies which are white both in reflected and in transmitted light, but most American kaolins produce pottery bodies which are pale cream in reflected light and a decided cream in transmitted light.

The kaolins investigated do not produce nonabsorbent porcelains at commercial temperatures, hence the absorption at 1,350 degrees C. is substituted for the vitrification range.

The grading of color by the kaolins in standard porcelain mixtures has been accomplished by comparison and the most absolute white, free from tint, that was obtained in this investigation is given a value of 1. The standard trial, which to all intents and purposes is pure white, has been given a value of 5, the other kaolins when used in the porcelain mixtures receiving the value based on the class in which they fall by ordinary optical study.

To determine shrinkage the wedges are measured before and after drying and after firing, or preferably a die of known length is lightly impressed in the face of the newly made briquets or wedges. By measuring these impressions after drying and burning, the shrinkage can be easily and quickly determined.

If you make your store the best of its kind in your town you will have little trouble in getting profit-paying prices for your goods.

Don't think the quiet times in the store must necessarily be time wasted. Make all your time count for the advancement of the business in one way or another.



Business and Personal Items About Prominent People in the Different Branches of the Trade

MAGEE.—Charles Magee, connected with Bawo & Dotter for a number of years past, has engaged with Rowland & Marsellus Co., New York importers, and will represent the house on the Pacific Coast.

FREELAND.—LeRoy M. Freeland has been appointed manager of the large china and house furnishing establishment of Lee & Wells Co., 708 Broad street, Augusta, Georgia.

VOGT.—Charles Vogt, of the French China importing firm of Vogt & Dose, New York, who was caught in France by the declaration of war in August, returned to this country aboard the *Espange*. Mr. Vogt suffered no inconveniences while abroad.

MEYER.—F. Meyer, for the past seven years doorman at the Bawo & Dotter establishment in this city, severed his connection with the house early in September.

TOMBY.—B. Tomby returned from his trip to the German potteries he represents on September 21. Mr. Tomby says that they are receiving goods from the factory via Dutch seaports.

BLOCK.—William A. Block, a well-known Western china and glass buyer, has resigned his position with the Iowa Furniture Co., Davenport, Iowa, to take charge of the china, glass and housefurnishing department of the Batterson Store, Muscatine, Iowa. The department is being enlarged and complete stocks of china, glass, lighting fixtures and housefurnishings will be carried.

CARTER.—F. L. Carter, manager of the factory of the Jeannette Glass Co., at Jeannette, Pa., has retired. He has been succeeded by J. W. Bugher, of Greensburg, Pa.

OGAWA.—T. G. Owaga, of the firm of Takito-Ogawa Co., Chicago and New York, sailed for Japan on the

Empress of China September 19. He is not expected to return until early next summer.

COSGROVE.—Joseph Cosgrove is representing the Roseville Pottery Company in the Metropolitan District. He was at one time connected with Maddock & Miller.

DEALING.—William Dealing has taken the selling agency for the new Dugan Glass Company, whose factory at Lonatoning, Maryland, has just been completed.

MCINTYRE.—George A. McIntyre has taken the representation of the Irving Cut Glass Company for the Metropolitan District and is showing his samples at 25 West Broadway, sharing a section of the showroom of John J. Hines. The Irving line was formerly carried in New York by F. W. Reichenbacher.

PLUMMER.—John E. Plummer, formerly connected with Graham & Zenger and a number of other New York houses, has joined the sales force of the Von Colson-Fay Co., Inc., New York, and will travel with their lines of cut glass.

VON COLSON-FAY CO., INC.—A. R. Von Colson, a cut glass salesman, formerly with J. D. Bergen and John Fay, a Cincinnati capitalist, have formed a corporation for the purpose of selling the cut glass lines of Output Company of America Century Cut Glass Company, J. D. Bergen Company and the Consolidated Cut Glass Company. They have taken quarters in the Fifth Avenue Building, New York. Mr. Von Colson was with J. D. Bergen for the past six years and has traveled all over the United States, Cuba and Canada.

GAERTNER.—Rudolph Gaertner, 200 Fifth Avenue, New York, contrary to the various reports circulated, has not been detained in any way by the Austrian authorities. Mr. Gaertner secured his release from the army over seven years ago and has also been a citizen of the United States for more than that length of time. In his latest communications to the New

York office Mr. Gaertner stated that he has been busy at his various factories, many of which are working, and he is prepared to fill all orders from their German plants with the same promptness that has attended their English factory deliveries. Mr. Gaertner was then in England and had made preparations to sail for home on October 7, which, if he has followed his schedule, will bring him in New York on Thursday, October 15.

SAUNDERS—David Saunders, who recently announced his intentions to resign his position with Mandel Bros., Chicago, is now in charge of the china and glass department of Stern Bros., New York, succeeding Mrs. J. Levene. Lee Schoenthal will succeed him at Mandel Bros.

Law for the Buyer and Seller

(Continued from page 15)

and very bold. Here is a description of it which I take from the court's recital of the facts:

The testimony showed that early in December, 1913, the defendant called at Jones & Wilson's place of business and it was agreed between them that he would work for Jones & Wilson in the business of selling washing machines for \$30 a week and expenses and would give his entire time and attention to Jones & Wilson's business. At that time he was in the employ of Mandel Brothers, a competitor of Jones & Wilson, and it was agreed that the agreement was not to be in effect until that employment was ended. A day or two afterwards the defendant telephoned to Mr. Jones, telling him that his resignation had been accepted by Mandel Brothers, and that he was ready to begin work for him at once. To this Mr. Jones assented. Thereafter the defendant sent daily statements in writing of his expenses and the progress he was making in his work to Jones & Wilson, and each week was paid the amount agreed on, together with expenses, until he had been paid the sum of \$263.81. Mr. Jones testified that it was because of the representation that he was devoting his time and attention exclusively to his service that he paid him this money. It was shown that the defendant had not left the employment of Mandel Brothers, but continued in their employment during all the time he obtained money from Jones & Wilson.

Certainly nothing could be craftier or more dishonest than this. The defendant, whose name was Snyder, collected nearly \$300 in wages before his fraud was discovered. Then demand was made upon him for the return of the money and he stuck his tongue in his cheek and professed an entire lack of interest. "He did not have it then, but as soon as he could spare it he would see what he could do."

It was finally decided to arrest him, and a warrant was issued on the charge of obtaining money under false pretenses—the pretense first that he had resigned from his old employers and was in position to accept a position elsewhere, and second that he was working right along for Jones & Wilson. I neglected to say that the fellow made daily reports to his new employers, showing people called on and all work done. These were pure fakes, of course. He was indicted as charged and in due course came to trial.

In court there was a furious fight and every legal

technicality that could possibly be raised in a case of this sort was raised. In cases of false pretense, there are always many chances for legal technicalities. The alleged pretense, for instance, must be as to an existing fact and not a mere promise to do something in the future. If it is the latter, it is not a false pretense, even though clearly fraudulent, and no criminal prosecution will lie for it. For instance, if a customer comes to you and asks credit upon the strength of the fact that on the first of next month he expects to take a position with Jones & Brown, you cannot arrest him for false pretense even if you can prove he never had any such idea, because the statement was a mere statement of a future expectation. But if he says "I *have been offered* a position for the first of next month," and the fact is that he has not, he is guilty of false pretense. There is therefore always a contest over whether the alleged false pretense is as to an existing fact or something in the future. Deciding this is not always as easy as it seems.

Another necessary feature of false pretense is that the property, or money, or whatever was obtained through it, came *directly* from the false pretense. If it did not, then the case of false pretense will fall. This phase of the case always bristles with quibbles.

These and all other points that could possibly be raised were raised, but every point that amounted to anything was decided against the defendant. As to the first point, which is always the dominating one in false pretense cases—was the representation as to an existing or future fact?—the court usefully laid down the law thus:—

We do not agree that the representations made by the defendant were not of an existing fact. If the defendant had been paid the money upon the promise to resign from his position with Mandel Brothers and had not done so, it would not be such a false representation as is contemplated in the Act of Assembly, as it would not have been the representation of an existing fact, but a promise to do something in the future. But that is not this case. The representation set forth in the indictment is the representation that he had quit the employment of Mandel Brothers and was devoting to the business of selling washing machines for Jones & Wilson his entire and exclusive time. The testimony fully sustains this. It showed that the agreement made in Mr. Jones' office was not in effect until the defendant had resigned his position with Mandel Brothers, and that the next day, or the day afterwards, he telephoned to Mr. Jones that he had resigned and was ready to go to work at once. The two conversations make the representation of an existing fact.

Incidentally this case shows how a very simple ruse can completely hoodwink a business house. I suppose in this case Jones & Wilson were so glad to get a competitor's salesman away that they did not take time to go to the old employer and ask for a reference for the man, but I suggest that a single letter from Jones & Wilson to Mandel Bros. would have defeated this fraud before it was launched. Almost any investigation would have done so, in fact. It is a practical axiom that a little investigation at the right time would often save a lawsuit.

(Copyright, September, 1914, by Elton J. Buckley.)

In the New York Market

A Description of Seasonable and Staple Novelties That
Have Lately Made Their Appearance and Where
to Get Them



EARLY English patterns with the quaint decorations of the eighteenth century are shown in variety at the salesrooms of Edward Boote, West Twenty-third Street. The new line has met with considerable success both here and on the road. Of particular interest is the new "Rockery and Pheasant" pattern, a registered dinnerware design reproduced from antiques of the Yung-Chen porcelain period, 1723 to 1735. The design is richly colored, the golden pheasant perched on a flowering branch, amid harmonizing foliage being the central decoration. A characteristic Chinese all-over pattern under a wide band of dull gray set with flower spray inserts borders each piece, the edge being a deep olive green. In addition

to the dinnerware this pattern is also shown in a fine assortment of table and fancy pieces. Mr. Boote, who recently returned from a visit to the potteries, expects to fill all orders promptly and is showing the complete new sample lines of his various factories.

* * *

Vogt & Dose have recently opened up a number of packages from their Limoges pottery and will have them on display this week. They report shipments being received at regular intervals and a good stock of both open stock dinnerware, fancy decorated goods and white ware for china painters.

* * *

Silver and nickel plated holders for various sized



A section of the spacious china and glassware department in the Emery, Bird, Thayer Dry Goods Co. store, Kansas City, Mo.

luncheon biscuit packages, holders for sauce, tooth-picks, domino sugar, etc., are a few of the items shown for the early Fall trade by Warshavsky & Cohen at the Flatiron Bldg., in addition to a splendid line of mounted casseroles. The latter come in all the popular dishes and sizes in the Guernsey line. They have brought out a number of smokers' sets in brass that should prove strong sellers for the holiday trade. Some are floor stands with table-top large enough to carry a pierced brass mounted glass tobacco jar, glass ash receiver and match stand. These have handles for portable purposes. The line also includes a great variety of desk sets, etc., and the new Moresque ware. The latter is a stencil decoration in colors applied to the brass with chemicals and will not wear or polish off. Moresque ware comes in a complete line of bowls, vases, umbrella stands, and jardinieres.

* * *

Robert Slimmon & Co. are showing a number of new dinnerware patterns from the English pottery of J. H. Weatherby & Sons, Ltd., on which he is able to get weekly shipments. The "New Rommy" shows a flow powder blue underglaze design on a very unique shape. The "Avon" is an exceptionally fine pattern, the principal feature of which is a very classic border with a gold edge and spray decoration. They also show four new patterns in under glaze prints, both plain and illuminated. The soft colorings and even texture of the ware make these prints particularly serviceable dinnerware.

* * *

B. Tomby expects to have a shipment of his German china samples for the coming season on display on or about October 15. This is good news to the many users of Reinhold Schlegelmilch and it will enable them to place their import orders for this popular ware without the expected delay.

* * *

There is quite a collection of foreign china, pottery and glassware exhibited in the Grand Central Palace, a fact that is not generally known to the trade, and visiting buyers would undoubtedly find something of interest to them should they visit the display. The exhibit is a permanent one under the management of the Merchants' and Manufacturers' Sales Syndicate. The foreign department is located on the fourth floor and in addition to some splendid lines of china and glass there are large displays of gift pieces, such as brass and silver novelties, that sold in connection with crockery in the exclusive shops and stores. The New Chelsea Porcelain Co. have taken considerable space in which to display their reproductions of early English printing. The work of R. Hancock, a student of the best French artists of the time (1756), is reproduced. His engravings were conceded the finest applied to porcelain, and are cleverly brought out in this line. There is also a fine line of vases, bowls, jar-

dinieres and jugs in soft matt glazes. A large assortment of table glassware, mainly English, is also shown

* * *

The natural attractiveness of glassware and silver are greatly enhanced when the two are combined. In every home there is at least one piece of silver deposit ware, and it has become one of the great department store sellers, especially around the holidays. Not only is this class of glassware displayed in the china and glass department, but it is always found in great variety on the main floors and in the special gift sections. Manufacturers are continually bringing out new ideas, no glass being too fragile or design too elaborate that it cannot be used. The National Silver Deposit Ware Co., Inc., 233 Mercer Street, New York, hit upon a happy combination when they brought out their new line of combination silver deposit and light floral cut glass. They show these pieces in a great variety of articles, small and large, all of which are offered the trade at popular prices. A special assortment sheet that will meet the needs of a great many merchants has been prepared and will be forwarded to all interested. An immense stock is carried and they are in a position to make prompt shipment on silver deposit ware, trays and mirror plateaux.

WARRING NATIONS STILL TRADING WITH EACH OTHER

WITH the greatest war of all time raging around them the English, German and Austrian commercial establishments are still doing business with each other. True, the recent proclamation against trading with the enemy prohibits trade with any firm established in a hostile country, but if that firm has a branch in a neutral or British territory trade with the branch is permissible as long as the trade is bona fide with the branch and no transaction with the head office is involved.

For the purpose of deciding what transactions with foreign traders are permitted an important thing is to consider where the foreign trader resides and carries on business and not the nationality of the foreign trader. Commercial contracts entered into before the war broke out with firms established in hostile territory cannot be performed during the war. Payments under them ought not to be made to such firms during the war. Where, however, nothing remains to be done save to pay for goods already delivered or for services already rendered there is no objection to making the payment.

Misrepresented goods will never prove satisfactory to the customer, no matter how excellent their quality may be.

If you wait for your good qualities to be discovered there is little chance of their ever coming to notice. Advertise them.

The Selling Price Spectre

(Continued from page 12)

vestment—which would make his business far more profitable than any railroad, or any other reputable corporation or trust operating in the United States.

Yet we are asked to accept—and many good souls are accepting—such a system of cost and profit accounting as “both scientific and practical.”

I maintain that “The True Way to Figure Costs and Profits Is Upon the Delivered Cost of the Merchandise.”

Further than that, I say that net profit should be figured alone upon the delivered cost of the goods—not on the wholesale cost (at factory or warehouse)—and that the simple addition of the third item (the cost of doing business) makes the proper selling price.

RULES FOR REAILERS' COST ACCOUNTING

Prepared by Frank E. Goodwin.

RULE ONE—To find exactly your **TOTAL Cost of Doing Business**:—Learn your Total Expenses for a stated period, preferably not less than one year, including everything spent or chargeable to expense, except for merchandise purchased and the freight, express or other cost of its delivery to your store. Your Total Expenses should include every one of “The Eighteen Expense Charges” printed herewith. The sum of these is your Total Cost of Doing Business.

RULE TWO—To find exactly your **PERCENTAGE Cost of Doing Business**:—Keep accurate account of the delivered cost of all merchandise sold within such stated period; and Divide Your Total Cost of Doing Business by your Total Merchandise Delivered Cost. The result will be your **PERCENTAGE Cost of Doing Business**, viz., the percentage of selling expense to add to the delivered cost of goods, in order to determine their actual total cost to you in a going business. Once a year's business is thus figured out, it is easy and desirable to figure this percentage monthly, on the twelve preceding months business, though the range of fluctuations will be surprisingly small in a well conducted business.

RULE THREE—To find your **Selling Price**:—Simply add together the Delivered Cost, the Net Profit desired thereon, and Selling Expenses. The sum of the three shows the living, legitimate price for any article, considered by itself on accurate cost accounting considerations alone.

RULE FOUR—To find exact amount of your **Net Profits on any sale at prices thus made**:—Simply multiply Delivered Cost of Article by your Net Profit percentage.

RULE FIVE—To find exact amount of **Selling Expense on any sale of prices thus made**:—Simply multiply Delivered Cost by your Percentage Cost of Doing Business.

THE EIGHTEEN EXPENSE CHARGES.

Expense Statement. Year ending

1. **Taxes.** Include all taxes and licenses..... \$.....
2. **Insurance.**
3. **Fuel, light, water, etc.**.....
4. **Rent.** Fire and all protection, except life insurance. Include rent of all property used in the business or, if owned by you, estimate it at what it would cost if rented from others.....
5. **Salaries.** Include amounts to cover salaries of proprietor, partners, officers or members of their families employed in the business equal to what their services would command elsewhere if not already on your pay roll.....
6. **Clerk hire.** Includes extra labor also.....
7. **Advertising**
8. **Express, telephone and telegraph.** Include all amounts expended for these items where not added to invoice price of goods or charged to customer

9. **Office supplies, postage, etc.**.....
 10. **Drayage, etc.,** paid to others.....
 11. **Horses and wagons.** If owned by you figure all expenses of their upkeep.....
 12. **Repairs.** Include all amounts paid to keep buildings in order if not figured in rent, also repairs on fixtures and equipment.....
 13. **Depreciation.** Include a proper deduction (some say 10 per cent) from your last inventory, on fixtures, tools and other property subject to decline in value because of wear and tear. Also on goods carried over which cannot be sold at full prices.
 14. **Shrinkage**
 15. **Donations and subscriptions.** Include money or goods donated to charity or public enterprises. (Personal charities not included).....
 16. **Losses in bad accounts.** Include uncollectable notes and accounts, also expenses for collections, and goods lost or stolen or sold but not charged.
 17. **Miscellaneous expenses.** Include all expenses not provided for above
 18. **Interest on total investment.** Figure interest on your total assets at the beginning of your business year (cash, notes, accounts, merchandise, etc.) This insures your getting profits at least equal to the interest if your capital had been loaned instead of invested
- Total expense \$.....

ARNOLD, CONSTABLE & CO. TO BUILD ON FIFTH AVENUE.

THAT section of Broadway between Union Square and Twenty-third street, once the centre of New York's elite shopping district, will lose its last big retail establishment in the fall of 1915 when Arnold, Constable & Co., now located at Broadway, Eighteenth and Nineteenth streets, will move into their proposed Fifth avenue store on the southeast corner of Fifth avenue and Fortieth street. Arnold, Constable & Co. is one of New York's oldest firms, the business being established by Aaron Arnold in 1827 and for many years was in a small store at 52 Canal street, corner of Orchard street. James Hearn was one of the original partners, and for several years the firm was known as Arnold & Hearn. A few years later Mr. Hearn retired and Mr. Arnold took into partnership his son-in-law, James M. Constable. Since that time it has been known by its present name. Later were admitted into the firm in order Richard Arnold, Hicks Arnold, Frederick H. Constable, and Edwin H. Weatherbee. Mr. Weatherbee was the son-in-law of James M. Constable. He died a short time ago, and his son, Hicks Arnold Weatherbee, is now president of the firm. He is a great-grandson of the founder of the business and grandson of James M. Constable.

MAIL ORDER MAN MADE \$25,000,000 IN THIRTY YEARS.

HOW a dozen watches made a fortune of \$25,000,000 for a former telegraph operator is related by the business associates of the late Richard W. Sears, head of the great mail order house of Sears-Roebuck, Chicago, Ill., who died last month. Mr. Sears is said to have been the originator of the mail order scheme and began his first operation in 1884 with the purchase of a dozen watches which he retailed by mail.

News from the Potteries

GRAFTON, W. Va.—The new plant of the Consolidated Manufacturers Company, at this place, has been working with a small force since the first of the month and its numbers will be increased as business conditions warrant it. The Grafton pottery has a capacity of three biscuit and four glost kilns and six decorating kilns. There is building space for twelve kilns and it is hoped ultimately to increase it to that number of kilns. The plant is five hundred and seventy-eight feet long by one hundred and eighty feet wide.

* * *

East Liverpool, O.—The representatives of the National Brotherhood of Operative Potters and the Pottery Manufacturers' Association in an executive session at Atlantic City, the latter part of September, signed a new agreement extending their present wage scale for two years.

* * *

Trenton, N. J.—Articles of incorporation were recently filed in the County Clerk's office here by the Capitol Porcelain Manufacturing Company, a company organized to manufacture, buy, and sell wares of all kinds and descriptions made from clay substances. The capital stock of the company is \$25,000, divided into 250 shares. The incorporators were William Burgess, Sr., William Burgess, Jr., and Charles A. Witt.

* * *

Roodhouse, Ill.—John B. Lessell, formerly manager at the local pottery has returned to town with a view to taking over the plant as manager for a group of Pittsburgh capitalists. The pottery had been closed for some time, but can be opened up without undue delay.

* * *

East Liverpool, O.—The sanitary end of the business has been closed out by the Colonial Pottery Company and the molds offered for sale. It is the intention of the Colonial executives to give over the entire capacity of the plant to its old line of domestic ware which they gave up to embark in the sanitary end of the industry.

* * *

Carrollton, O.—Plans are being drawn for the Albright pottery to be erected here by F. M. Albright and Richard Albright. The former was one of the original stockholders in the Carrollton Pottery Co., and some months ago he withdrew from that organization. He immediately made plans for the building of a new plant in Carrollton, and has been assisted in this by the busi-

ness men, who have subscribed to a liberal bonus. Although the plant will have only five kilns at the start, buildings and machinery will be of such capacity that within a year after starting, it is planned to add two more kilns.

PERSONAL PARAGRAPHS

HANNING—James J. Hanning has resigned his position as china and glass buyer for the Houghton & Dutton Co., Boston. His successor has not yet been announced, but it is common rumor in the trade that James F. Leary, connected with The Outlet, Providence, R. I., will get the position.

BAKER—Herbert Baker, for some time past assistant buyer in the china and glass department of John Wanamaker, New York, has resigned and is succeeded by Langley Hawthorne. Mr. Hawthorne has been in charge of the Wanamaker basement department for the past two years.

DEF AUVER—G. H. DeFauver has resigned his position as china and glass buyer for the R. C. Reynolds store, Troy, N. Y.

LURRIE-BRODEN—A. Lurrie and Harry Broden are now showing the line of silver deposit wares, mirror plateaux and serving trays of the National Silver Deposit Wares Co., Inc., in the metropolitan district.

What Are You Doing to Increase Business

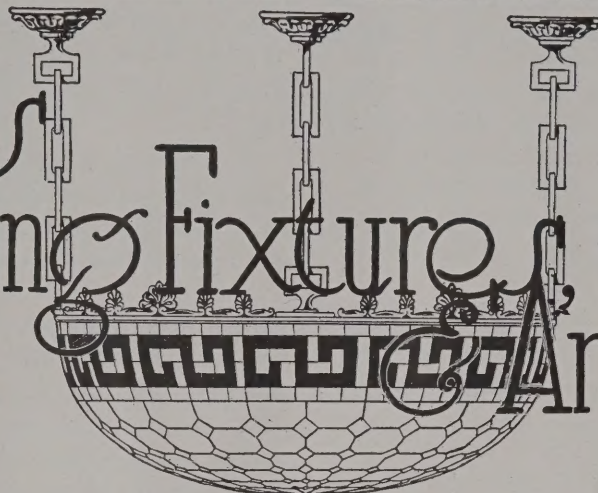
(Continued from page 7)

and in little booklets. When the printer of his town could not supply the perfection of printing he wanted, he sent his orders elsewhere. The text matter of his booklets was written by authorities, according to his outlines and his suggestions. For, he argued, I have not the time to do these things myself as they should be done, but I know from whom and where they can be obtained; and he acted accordingly.

This one example is only one in a thousand. There are ways and ways to increase business if you know. Or, if you know someone else who knows, that is quite as good.

Away from the commonplace world, where the countless throng plod and plot in a monotonous, disinterested manner, the path of success leads, up along the roads of difference. Specialists in your business—in every line—acquire knowledge of this thing and that, always looking towards the same end; and your business will grow in the same proportion as your knowledge increases, for knowledge sets the pace.

Lamp Lighting Fixtures, Shades & Art Metal



UP TO the present time the common knowledge of what bad lighting really is, has been negligible. If a man has a green shade hung over the swinging electric bulb above his desk he thinks his vision is well protected. As a matter of fact he is subjecting his eyes to constant strain from the concentrated white shadow thrown upon his reading surface. Direct lighting is prevalent everywhere. And in that lies both the answer and the flaw. Eyesight subject to direct rays of artificial light is subject to eyestrain. To be serviceable and harmless light should be diffused. It should not bore into the vision in one column of bright light.

Indirect lighting does not mean a new and costly system of illumination, like a hot water plant or a gas range which you install. It is a theory which has been worked out in practice, which practice has been productive of the right results. There are many people who do not read by electricity, but by gaslight. Take, for example, these jets that protrude from side walls. By taking any old candle shade or making a shade from pliable cardboard and attaching it to the jet in a reversed position so that the small circle of the shade fits around the collar of the jet and the wider circle is at the top it will be found that the actual light in the room is as strong and the effect far more comfortable.

* * *

SOME splendid patterns in gas and electric portables, the shades just enough out of the ordinary to catch the eye, are offered in the fall line of Thomas Hamilton. The overlay work is shown in a wide assortment of designs, from the plain

four-sided shade to the elaborate bell-shaped octagon shades. A feature of the line is the fine quality of the glass inserts used, the careful blending of color, especially in the amber and golden tints, throwing off a soft restful light. The standards are shown in all the popular finishes, including Pompeian gold, antique brass and old ivory.

* * *

William Dougherty is showing a number of new pieces of lighting glassware from the Consolidated Lamp and Glass Co., chief of which is new line of etched ceiling dishes for semi-indirect lighting. The decorations consist of drop floral and conventional designs on a white ground. A line of side-wall shades, urn shaped, are also shown in their "Cora" glass

* * *



Handsome portable shown by Weidlich Bros. Mfg. Co. Etched design on tinted glass ground.

The Sisler Sales Company is showing a number of new wicker domes and portables from the Ypsilanti Reed Company. The reed electric portable has come into great vogue in various sections of the country and is shown in many delightful combinations, either silk or cretonne-lined, by this company. In addition to the reed line, the portable line of Warshavsky & Cohen, consisting of pierced brass and art glass portables and spun brass ceiling fixtures in a wide range of patterns, are also shown.

* * *

The "Koplight" is a new item in the line of the Pittsburgh Lamp, Glass & Brass Company that will prove a strong seller, for it is of practical value to both the business man and the householder. The "Koplight" consists of a heavy emerald green shade, oblong in shape, and adjustable to meet the demands of the user. It is attached to the

POTTERY AND GLASS

brass mountings without the use of drilled holes. The bases of this light are offered in great variety, making them useful in the library or on the desk, as the need may be. In the lighting glassware end of the line this concern is showing a new line of ceiling dishes in their iced glass finish and carrying an etched Grecian key decoration. They come in the regular sizes, from twelve inches up. The Florentine on ivory is also a new pattern and carries a design in bas relief.

* * *

The semi-indirect gas fixture is at last a reality. This is conceded by authorities to be one of the most revolutionary developments in gas lighting since the time of Prof. A. von Welsbach. This new gas fixture will no doubt fill a long felt want among users of gas and in addition to its semi-indirect features the Welsbach Company, who have placed it on the market, state that it embodies the following unique features: eliminates fixture discoloration, reduces ceiling discoloration, requires no chimney or cylinder, is inexpensive, requires less attention than other gas fixtures and increases efficiency from fifty to one hundred per cent.

The design of the fixture leaves nothing to be desired in the way of convenience of operation and maintenance, while the simplicity and artistic correctness of the lines and the uniform brightness of the bowl meet the requirements of the most fastidious.

The glassware is designed to produce a uniform illumination of the ceiling with a minimum loss of light by absorption. With this fixture all the advantages of the increasingly popular semi-indirect system of lighting may be had with no more expense than direct lighting by the ordinary type of lamp.

This recent development brings effective, comfortable and artistic illumination within the reach of all. It is no longer a luxury to be envied, but a necessity of which none need be deprived.

* * *

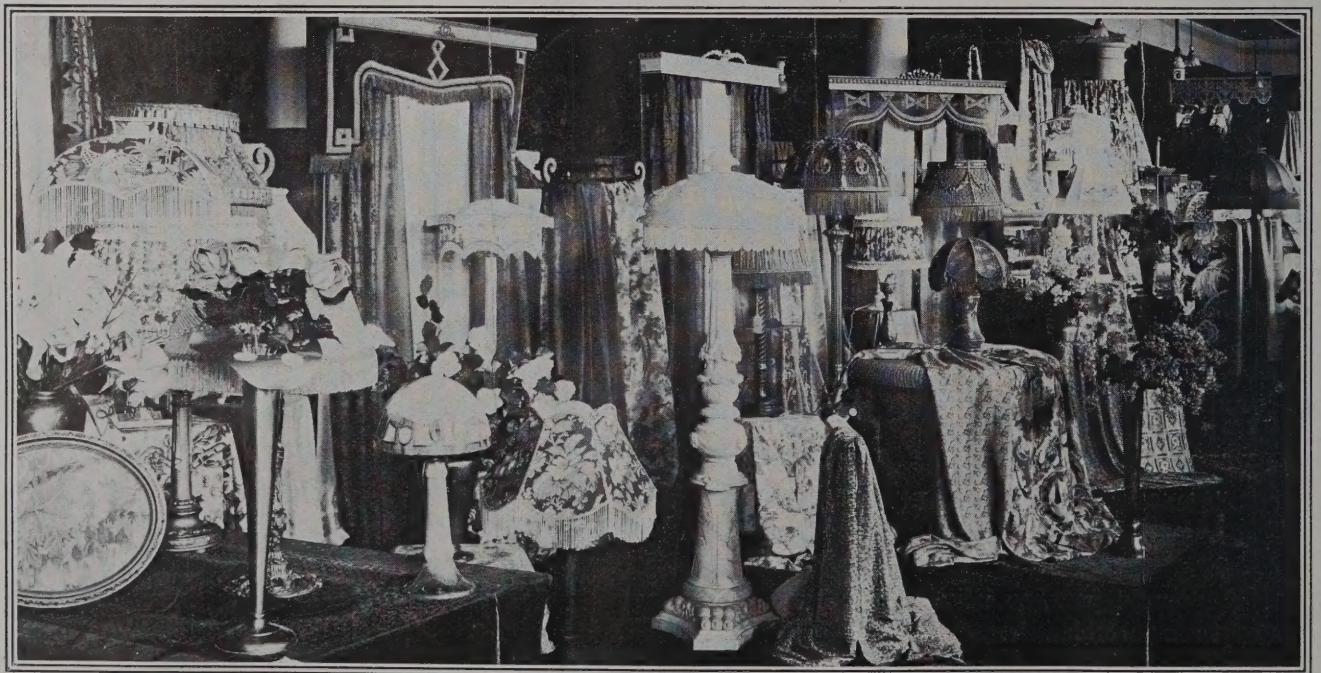
The illuminating glassware department of the United States Glass Company, Pittsburgh, Penna., represented in the Metropolitan field by Malone & Nicholson, has recently brought out a new catalogue of its line. The samples at the New York office are complete and include plain translucent shades, reflectors, dishes and bowls, acorns and urns, for direct and semi-indirect lighting systems. Of particular note is the Chatham line. This line is free from all dirt catching cracks and niches and can be had in either etched or tinted period designs to conform with the interior decorative scheme of the room in which they are to be installed.

* * *

"LIGHTING WEEK" OCTOBER 19-24.

A TIMELY campaign to concentrate the efforts of every concern and individual engaged in the manufacturing and retailing of lighting goods will be carried out throughout the country during "Lighting Week—October 19-24," and at the same time celebrate the anniversary of the invention of the incandescent electric lamp on October 21.

Lighting Week is an opportunity for everybody to get together and boost lighting. A Lighting Week followed out enthusiastically and earnestly will bring to the minds of those who take part in it an appreciation for the enjoyment which lighting work offers. Doubtless those who take hold will "get the habit" and profit more and more as time goes by.



Displaying lamps and shades in connection with upholstery goods has proven a successful venture with many houses. Illustration shows recent display in upholstery department of Hudson & Symington, Detroit, Mich.



From All Over the World

LITTLE NOTES OF INTEREST TO
THE TRADE PICKED UP FROM
DIFFERENT PARTS OF THE GLOBE



BRITISH CLAYWORKERS MAKE BID FOR WORLD'S TRADE

WHILE the American papers are urging the domestic potters and glass manufacturers to get busy and corner the world's pottery and glass trade, or at least a larger portion of it than we have formerly had, they must not lead themselves to believe that the trade will come here of itself. Germany has been an important factor in almost every branch of the industry. She is now, temporarily, at least, out of competition. The English press is urging British manufacturers to make a bid for a larger share of the world's trade than heretofore, and in her the United States will have a formidable competitor.

No mention is made of the United States as a possible competitor, the press dwelling principally upon the vast trade built up by Germany and how the British potter can capture markets.

The chief characteristics of German china and earthenware, says the British Clayworker, is either their cheapness or their design.

The Germans have, in fact, succeeded in two ways—they are able to produce a cheaper class of ware than we seem able to do in this country, and they are also able to build up a better class trade, in view of the striking designs (both in shape and decoration) of the ware they offer. Taking these two classes separately, we believe that the cheapness of the German ware is due to effecting savings in manufacture, which the British potter has considered, but refused. To take only one instance, that of coal consumption, the British potter continues to use the same type of kiln as did his great-grandfather, and to waste fuel at an extravagant rate. The German potter, on the contrary, having come much later in the field, and with less tradition to maintain, has willingly adopted more economical kilns, and is able to save very considerably in consequence.

With a series of bodies and glazes which are better in many respects than those used for the cheaper German ware, our potters have failed to compete because of the wastefulness in kilns and other defects of an organizing character. We can make the ware—

both cheap and of better quality—but it costs too much. With the right expenditure of more capital, with the assistance of more highly specialized technical and organizing ability, we can unquestionably beat the Germans at their own game.

As regards the better class of ware, in which price is of less importance, our potters must seek to cultivate the trend of taste more vigorously. There is too much tendency at present to offer new designs of a spasmodic character, without such adequate study of the public taste and the directions in which it is tending as the Germans have been accustomed to provide. A carefully studied artistic simplicity marks some of the most profitable German ware, and though some of it is admittedly freakish, yet the best markets are captured by ware of good quality, the design of which is calculated to meet the tastes of the public in the localities in which it is sold. How many of our potters know anything of the tastes of the better educated people of South America? Yet without such knowledge it is unreasonable to expect to build up a large trade in face of competition. In short, it is not our technique which is at fault in the better class ware—on the contrary we can offer much better material than the Germans. Where we have failed to capture the markets for this ware, we have failed because of our ignorance of the aesthetic side of the subject, of what will sell well, and of the best methods of selling it. In view of the foregoing, America will not have the field to herself.

HOLLAND RAISES EMBARGO ON GERMAN POTASH

SHIPMENTS of German potash that have been held up in Rotterdam and other ports of the Netherlands are now being allowed to proceed, according to advices received from abroad by the Department of State. Practically the world's supply of potash comes from Germany, and one of the chief routes for shipping it has been down the Rhine and through ports in Holland. Owing to the war this neutral territory would be the only outlet for this German supply and it is expected that the shortage in this country will soon be remedied.

Proper Lamps and Lighting

(Continued from page 11)

tired and cross, owes his condition to the glaring white lights of the office, placed there doubtless to some illuminating engineer or a salesman of lamps and "scientific reflectors." The presence of glaring, dangerously bright lamps within the field of vision affects the system in this way: The pupil of the eye is the central opening through which light passes (Fig. 8). The iris, or colored portion of the eye, by contraction reduces the opening of the pupil and excludes light, or, expanding, increases the opening of the pupil thereby admitting more light to the retina or "sensitized plate" of the eye (to make photographic comparison). This contraction and expansion is of course accomplished by muscular action, and these ciliary muscles (Fig. 8), like other muscles of the body, become cramped and strained if held in one position for too long a time. Therefore, when glaring lights are within the visual field, these muscles become set in closing the pupillary aperture, and remains active just as long as the brilliant source of light is before the eye (Figs. 12 and 11). After dining, this exertion added to that of the muscles of the digestive organs, often inspires fatigue, which in turn promotes drowsiness. Exposed lights within the dining room dome in this way cause drowsiness after eating, and also indigestion. When the stomach is out of order the reflect action is clearly shown in the eyes, therefore it is quite logical that abuse of the eyes should in turn have its reflex action in the stomach. Astigmatism and near or far-

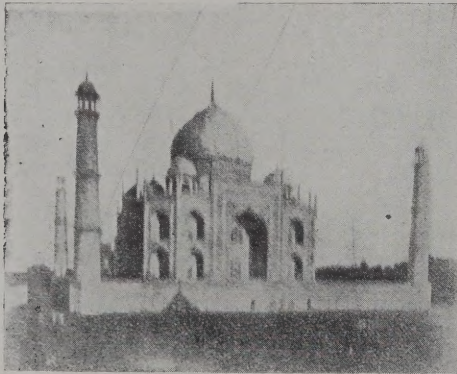


Figure 15—Appearance of the same building to eyes astigmatic in horizontal meridian.

sightedness is due to misshapen eyeballs, and Fig. 9 indicates how it is possible for rays of light entering the eye to converge properly upon the retina when the eyeball is misshapen. Eyeglasses will correct astigmatism, myopia and hypermetropia, but they will not protect the eye from dangerous lights unless made of amber glass, which reduces the brilliancy and modifies the color to that which is best suited for the eye at night. To sufferers from horizontal astigmatism horizontal lines are indistinct, and au contrarie, those inflicted with vertical astigmatism, the horizontal lines

are most distinct. This peculiarity is shown by Figs. 13, 14, 15. Fig. 13 represents the building as it would appear to a person gifted with a spherical eyeball and normal or emmytropic vision. Fig. 15 shows how the same building would look to a person suffering with horizontal astigmatism, and Fig. 14 the sharpening of the horizontal lines as they would be received by a person astigmatic in the vertical meridian.

The first basis principle of lighting referred to decoration is that decoration to be appreciated must be seen, and if glaring light sources blind the eyes of the observer, the decorative and pictorial effect is destroyed. Hence it is obvious that light should be directed upon the object, and that the source of light should not be directly before the eye.

You may feel that your lights are right, and yet they may be over-bright. While seated, place the hand, visor-like, above your eyes and glance around the room. If your lights are too bright you will immediately become conscious of a great relief. This is a danger signal, and no time should be lost in subduing the glare by modifying the brilliancy of the lamps. It is absolute nonsense for a person pretending to know anything about lighting to state that "entire new lighting appliances must be purchased to make unsatisfactory lighting visually safe." As a matter of fact, most arrangements admit of modification to such an extent that the ingenuity of the average layman is equal to the task, with the assistance of a few cheap accessories which may be purchased anywhere. It shall be my pleasure to indicate how these transformations may be accomplished, giving you first a brief review of a few necessary principles which are usually ignored, but which must be strictly observed if lighting of aesthetic appeal is to result. While abroad at night note the misuse of light due to glaring exposed lamps, in the shop window, the store, the office the subway train—everywhere. On every side, wherever the eye turns at night, there is no rest, no escape from these blinding, glaring white lights. Protect your eyes as best you may in public, but in your home see to it that the ocular welfare of your family is attended to. A careful reading of these articles will explain.

(To be continued.)

AMERICAN MILL TO PRODUCE POTASH.

THE war has its recompenses. From Searles Lake in California comes the announcement that a plant with an initial output of 5 tons a day, and expanding soon to 120 tons a day, will produce for the domestic market the first American potash. With immense deposits of this valuable fertilizing agent in this country, the United States has depended on the enterprising Germans for its supplies, amounting in 1913 to nearly half a billion pounds, besides millions of pounds of the carbonate, hydrate, nitrate, and cyanide of potash used in the chemical industries.

OBITUARY

HUGH M'NICOL.

Hugh McNicol, president of the Potters' Co-operative Company, East Liverpool, Ohio, and a former president of the United States Potters' Association, died at his home in East Liverpool, Ohio, Sunday, September 20. Death was due to a cancer of the stomach.

Deceased was one of the most widely known American potters and a life-long resident of East Liverpool, where he was born in December, 1853.

He gained his first experience in the potting industry at an early age, working under the direction of his father in the Knowles Pottery. A serious railroad accident in which he lost one foot and part of another, terminated his connection with the trade, while still a young man. Upon his recovery Mr. McNicol engaged in mercantile lines until about 1881, when in partnership with several others, he organized the Potters' Co-operative Company.

Deceased is survived by a widow, a son, Harry; two sisters and two brothers, both of the latter being identified with the pottery industry, Daniel E. McNicol as president of D. E. McNicol Pottery Co., and Thomas A. McNicol as secretary of the Potters' Co-operative Co.

BROOKLYN GLASS CUTTERS OUT ON STRIKE

WHEN the manufacturers failed to meet their demands for a fifty-hour week and an increase of five per cent. in salary on Monday, October 5, practically every cut glass worker in Brooklyn walked out on strike. The men have worked fifty-four hours a week in the past and the manufacturers decided at a meeting held on the afternoon of October 5 that the demands of the men were unreasonable, inasmuch as the cost of blanks has been advanced 33 1-3 per cent. and should they grant the new demands it would entail an increased cost of operating of over fifty per cent.

They feel that the trade cannot stand this advance and have decided to make a determined stand, for a year if necessary.

Most of the factories are well stocked and it was the general opinion that they can easily take care of all demands of the trade for at least a year. They feel certain that the men will be ready to return to work before that time on a more reasonable basis.

The Allentown (Pa.) Crockery Company has filed notice with Secretary of State at Harrisburg, Pa., of an increase of indebtedness from \$30,000 to \$60,000.

* * *

E. B. Adams Crockery Co., Washington, D. C., suffered a severe loss from fire and water last month, three alarms being necessary before the blaze was under control. The fire broke out on the top floor of

the building used for storage purposes, and considerable stock was destroyed. The loss is fully covered by insurance.

* * *

The Adams-O'Neill Company, one of the oldest Sixth avenue, New York, department stores, closed early in the month in order to liquidate. The store was one of the Claffin Syndicate chain and the business is being liquidated to clear up its indebtedness to that company.

* * *

John M. Lewis, a dealer in crockery and hardware, at Calvert, Texas, has filed a petition in bankruptcy in the Federal Court, Waco, Texas. The petition alleges assets amounting to \$31,058.31 and liabilities amounting to \$32,033.82.

GOLFERS PLAY FOR CHAMPIONSHIP OCT. 22

AFTER one of the most successful seasons since its inception, the final tournament of the Pottery, Glass and Brass Golf Association will be held on the links of the Richmond County Country Club, Thursday, October 22. Interest will be centered in this match, as the annual championship of the association will be played for. All connected with the trade wishing to participate should communicate with Kennard L. Wedgwood, secretary, 71 Murray Street, New York.

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EXPERTS REPORT ON POTTERY INDUSTRY.

THE long expected report of the Government investigation into the cost of production of white ware pottery in the United States and England has at last been made and a summary of the results has just been issued by the Bureau of Foreign and Domestic Commerce. The report is an interesting one and includes tables giving the comparative cost of production for both countries, with an analysis of the difference in cost of materials, labor, and other expenses, and in establishment and labor efficiency. Those interested can secure copies of the bulletin, Miscellaneous series No. 16, from the Superintendent of Documents, Government Printing Office, Washington, D. C., for ten cents each.

* * *

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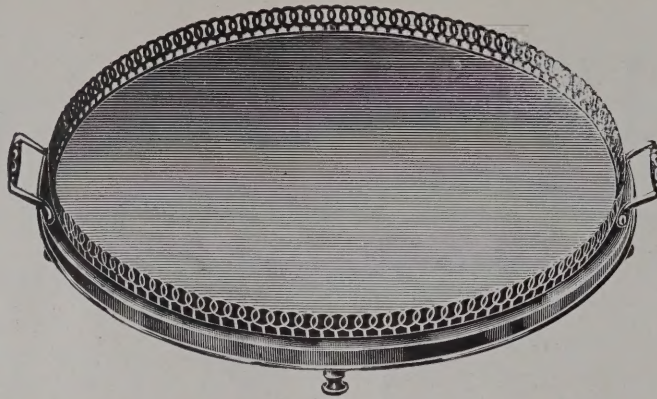
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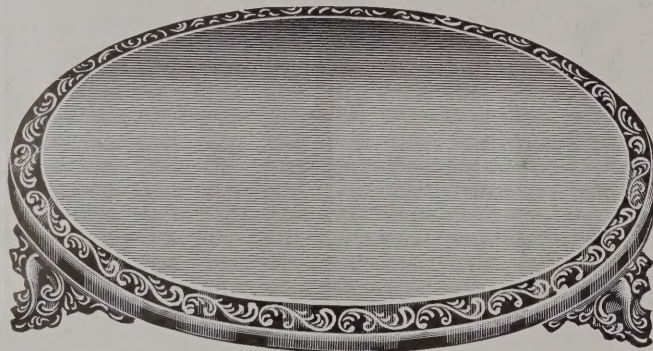


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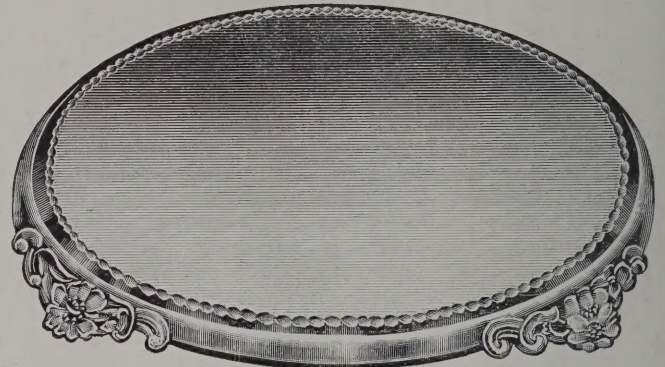
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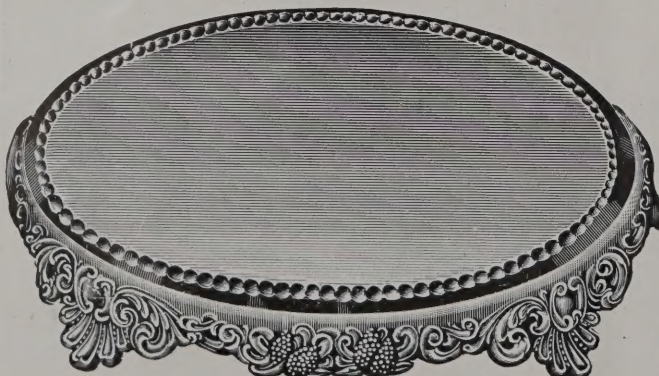
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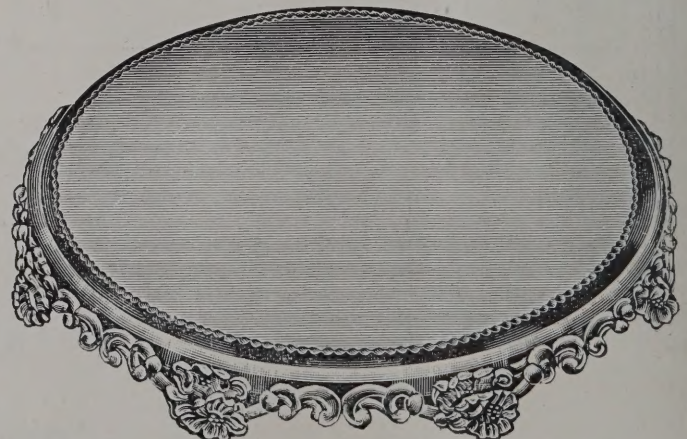
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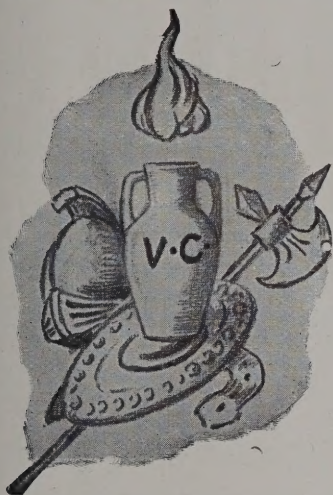
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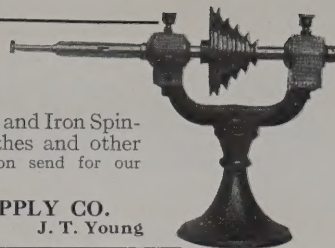
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